

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF DELAWARE

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JEOFFREY L. BURTCH, CHAPTER 7	:
TRUSTEE, FACTORY 2-U STORES, INC., <i>et</i>	:
<i>al.</i> ,	:
	:
Plaintiff,	:
	:
v.	:
	:
MILBERG FACTORS, INC., CAPITAL	:
FACTORS, INC., THE CIT	:
GROUP/COMMERCIAL SERVICES, INC.,	:
GMAC COMMERCIAL FINANCE LLC,	:
HSBC BUSINESS CREDIT (USA) INC.,	:
ROSENTHAL AND ROSENTHAL, INC.,	:
STERLING FACTORS CORPORATION,	:
WELL FARGO CENTURY INC.,	:
	:
Defendants.	:
	X
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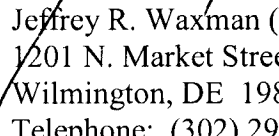
**MOTION TO DISMISS OF DEFENDANT MILBERG FACTORS, INC. AND JOINDER  
IN AND TO (I) THE CIT GROUP/COMMERCIAL SERVICES, INC.'S MOTION TO  
DISMISS THE COMPLAINT AND (II) THE MOTION OF GMAC COMMERCIAL  
FINANCE LLC, STERLING FACTORS CORPORATION, AND WELLS FARGO  
CENTURY, INC. TO DISMISS [Docket Nos. 26, 27, 29 and 31]**

Milberg Factors, Inc. ("Milberg"), a defendant in the above-captioned proceeding, hereby files this motion to dismiss and joins in the Motion of The CIT Group/Commercial Services, Inc. to Dismiss the Complaint [Docket No. 26] and the Motion of GMAC Commercial Finance LLC, Sterling Factors Corporation, and Wells Fargo Century, Inc. to Dismiss [Docket No. 29] (collectively, the "Motions to Dismiss"), and for the reasons set forth in the Motions to Dismiss and any briefs and/or memoranda filed in support thereof, each of which is incorporated by

reference as though set forth fully herein, Milberg respectfully submits that the complaint be dismissed.

Dated: December 18, 2007

COZEN O'CONNOR



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Jeffrey R. Waxman (No. 4159)  
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-and-

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*Counsel to Milberg Factors, Inc.*

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HSBC BUSINESS CREDIT (USA) INC.,	:
ROSENTHAL AND ROSENTHAL, INC.,	:
STERLING FACTORS CORPORATION,	:
WELL FARGO CENTURY INC.,	:
	:
Defendants.	:
	X
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C. A. No. 07-00556-\*\*\*-LPS

**CERTIFICATE OF SERVICE**

I, Jeffrey R. Waxman, certify that I am not less than 18 years of age, and that service of the *Motion to Dismiss of Defendant Milberg Factors, Inc. and Joinder in and to (I) The CIT Group/Commercial Services, Inc.'s Motion to Dismiss the Complaint and (II) the Motion of GMAC Commercial Finance LLC, Sterling Factors Corporation, and Wells Fargo Century, Inc. to Dismiss* was made on December 18, 2007 upon the following parties:

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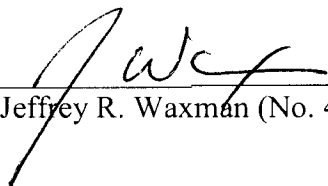
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Under penalty of perjury, I declare that the foregoing is true and correct.

Dated: December 18, 2007

COZEN O'CONNOR

  
\_\_\_\_\_  
Jeffrey R. Waxman (No. 4159)